

**ACCOUNTING EXAMINING BOARD  
MINUTES  
MADISON, WISCONSIN  
DECEMBER 1, 2000**

**PRESENT:** Frank Probst, Roman Jungers, Jim Johnson, Frederick Franklin (at 9:30 a.m.), Sharon Hamilton, and Thomas Kilkenny (by telephone)

**STAFF PRESENT:** Alfred Hall, Bill Dusso Jan Neitzel; Jan Bobholz was present for a portion of the meeting.

**GUESTS:** Arland Stone-WAA  
LeRoy Schmidt-WI CPA

**CALL TO ORDER**

The meeting was called to order at 9:05 a.m. by Frank Probst. A quorum of 5 members was present.

**AGENDA**

**MOTION:** Sharon Hamilton moved, seconded by Romey Jungers, to approve the agenda as published.

**MINUTES (10/06/00)**

**MOTION:** Jim Johnson moved, seconded by Sharon Hamilton, to approve the minutes as written. Motion carried unanimously.

**ADMINISTRATIVE REPORT**

**Secretary Cummings' Report**

Secretary Cummings was not available.

**Bureau Directors Report**

Additional Information: Board Member Testifying as an Expert Witness

Bill Dusso explained that a board member cannot use his or her position on the board for gain or influence.

Mr. Becker is available for any questions relating to testifying as an expert witness.

- Board Roster

The Board received a copy of the November 2000 roster.

- 2001 Meeting Dates

Roman Jungers reported that he will not be at the January meeting and Sharon Hamilton reported that she will not be at the March meeting. Roman Jungers will do the March application review and Sharon Hamilton will do the December application review.

Frank Probst requested that the screening dates and the screeners be listed on the 2001 meeting date list.

- Regulatory Digest 02/01

The Board recommended that articles relating to the appointment of Frank Probst to the NASBA Committee to restructure the Board of Examiners, the 150-hour rule, and information on the experience requirement be included in the February 2001 Regulatory Digest.

Bill Dusso stated that as of January 2001 the DWD will begin to request that applications for licenses be denied when a licensee is delinquent on child support payments.

### **To-Pass Folder**

Information was circulated in the To-Pass Folder.

## **LEGISLATIVE ISSUES**

Frederick Franklin arrived.

### **Recommendations for Comparison of Model Code of Conduct**

Bill Dusso compared the proposed model code of conduct, the current Wisconsin law, and the existing principles of the AICPA code of professional conduct.

The Board agreed to revise of the Code of Conduct to reflect the provisions of the UAA. The revision can take place parallel to the consideration of revised legislation.

The Board requested that the Secretary form an advisory committee comprised of professionals which should include representatives of the Board and WICPA. The Board will submit names to the Secretary after the January 19, 2001, meeting.

Alfred Hall will proceed with the scope statement, relating to the revision of the Model Code of Conduct.

### **Contingency Fee Agreement**

The contingency fee agreement issue will be discussed at the January 19, 2001, meeting.

## **ADMINISTRATIVE RULES**

Nothing to report.

## **NASBA**

Nothing to report.

## **AICPA**

### **Telephone Conference to Discuss Concerns with Prometric Vendor for Developing and Administering the Computer-Based Testing**

Darwin Tichenor stated that the AICPA has approved the accounting exam to be contracted from "Prometric." The Department will continue to approve the applicants that will take the computer-based test in the four testing sites throughout Wisconsin.

Darwin Tichenor will write an article on the computer-based test for the February 2001 Regulatory Digest.

## **EXAMINATION STATISTICS**

### **Statutes and Rules Impacted by Change from Written To Computer-Administered Examination**

Darwin Tichenor reported that the Office of Examinations is comparing the rules and statutes relating to the change from a written examination to a computer-based examination. The Board will be advised of the necessary changes for its endorsement.

Mr. Tichenor reported the last written examination will be given in May 2003.

### **Vendor for Delivery of Uniform CPA Computer Examination**

The Board received a copy of the November 6, 2000, letter from Arleen R. Thomas, Professional Standards and Services, relating to a vendor for delivery of uniform CPA computer examination. Noted.

## **BOARD MEMBER ACTIVITY**

Nothing to report.

## **PRACTICE ISSUES**

None.

## **GENERAL CORRESPONDENCE**

### **Satisfaction with World Education Services Inc. as an Evaluator of Foreign Transcripts**

The Board discussed the services provided by World Education Services, Inc. Alfred Hall will write a letter to Barbara Kitchens, Georgia State Board of Accountancy, advising that the Wisconsin State Board of Accountants is not aware of any problems with World Education Services, Inc.

### **Institute of Chartered Accountants of Manitoba (ICAM) Request for a Reciprocity Agreement**

The Board discussed the proposed reciprocity agreement with ICAM and agreed that the Board would look at the individual applications and make a determination on reciprocity. Alfred Hall will send a letter with the Board's response to ICAM.

### **Electronic Communication of Financial and/or Other Client Information**

The Board received a copy of the October 1, 2000, letter from Mitchell R. Theriot, Nicholls State University, relating to Electronic Communication of Financial and/or Other Client Information. Noted.

### **Wisconsin Association of Accountants Incorporated Response to the Wisconsin Chapter of the American Institute of Certified Public Accountants**

The Board received a copy of the October 31, 2000, letter from the Wisconsin Association of Accountants Incorporated relating to WICPA's proposed UAA legislation. Noted.

### **Audited Financial Submissions of Public Housing Authorities (PHAs) and HUD – Assisted Multifamily Projects**

The Board received a copy of the U.S. Department of Housing and Urban Development Bulletin 2000-01 relating to audited financial submissions. Noted.

## **NEW BUSINESS**

Alfred Hall will write a scope statement to clarify the Board's intent relating to required experience prior to acquiring senior-level experience. The Board will discuss the scope statement at the January 19, 2001, meeting.

**MOTION:** Romey Jungers moved, seconded by Sharon Hamilton, to write a scope statement clarifying the Board's intent relating to required experience prior to acquiring senior level experience. Motion carried unanimously.

## **RECESS TO CLOSED SESSION**

**MOTION:** Romey Jungers moved, seconded by Jim Johnson to convene the meeting in Closed Session pursuant to Sections 19.85(1)(a), (b), and (f), Wis. Stats., to consider the licensing or discipline of a person licensed by the Board or the investigation of charges against such a person. Specifically, to discuss the issue of case status reports, case closings, monitoring issues, reinstatement requests, examination issues, deliberations on stipulations, pending applications, and disciplinary proceedings. Motion carried unanimously by a roll call vote: Jim Johnson-yes; Romey Jungers-yes; Frederick Franklin-yes; Sharon Hamilton-yes; Tom Kilkenny-yes; Frank Probst-yes.

Open Session recessed at 11:23 a.m.

## **CLOSED SESSION**

The Board received a copy of the Division of Enforcement Case Status Report.

The Board deliberated on pending applications, case closures, a Class 1 Hearing for Joseph G. Fochs, and a draft of a letter to Clayton C. Hackbarth.

## **RECONVENE IN OPEN SESSION**

**MOTION:** Sharon Hamilton moved, seconded by Jim Johnson, to reconvene the meeting in Open Session at 12:25 a.m. Motion carried unanimously.

## **VOTING ON ITEMS CONSIDERED OR DELIBERATED UPON IN CLOSED SESSION**

The Board received a copy of the Division of Enforcement Case Status Report.

## **APPLICATION REVIEW**

### **Applications Reviewed by the Board**

The Board screener recommends the following action on applications. Applicants applied based on examination, transfer of credit from another state (identified by #) and endorsement of license from another state (identified by \*).

**MOTION:** Jim Johnson moved, seconded by Sharon Hamilton, to approve the following applications reviewed on December 1, 2000. Motion carried unanimously.

## **FOR REGISTRATION AS A CERTIFIED PUBLIC ACCOUNTANT**

### **1. Approved 48**

ARORA, RAKESH K  
BARBY, SAMUEL A  
BARNES, JULIE A  
BEHNKE, KEVIN D  
BILODEAU, JENNIFER M  
BOOS, TERI L  
BOUGIE, MARIA L #  
CONSTANT, DAVID C  
CUNDY, JULIE M  
DENT, TERANCE J  
DOBERSTEIN, DAWN J  
DREVES, CHRIS T  
DVORAK, JANE M  
GERZMEHLE, CORY R  
HAFEMAN, HEATHER K  
HAPP, BRIAN L  
KOPETSKY, JEFFREY A  
KRUEGER, SCOTT L  
KUCHTA, LEAH M  
LABARGE, SHANE M  
LANGBEHN, CAROL J  
LEBAL, DEBRA L  
LESI, ASIMI A  
LEUTHNER, LLOYD A

MACUR, KENNETH #  
MAGULSKI, MICHELLE  
MILLER, JENNIFER R  
MOREAU, DONALD L  
MULLEN, BRIAN J  
MURRAY, BRIAN P  
OLSON, SCOTT T  
PENDLETON, KYLE C  
PEZEWSKI, JILL A  
ROHR, CURTIS E  
RUFFALO, SHARI L  
SAJDAK, ROBERT D  
SANGER, SHEILA C  
SCHUPP, BARBARA A  
SMRZ, LYNDIA M  
SPRAGUE, JENNIFER L  
TAYLOR, TERRY L  
THOMPSON, CARI LB  
VANDERWALL, KAREN A \*  
VUKOVICH, MICHAEL J  
WIEBOLDT, JAMES G  
WIELGUS, TAMI L  
WITT, STEVEN L  
ZARLING, TAMMY M

2. Deny – 2

**JOSEPH G. FOCHS**

**MOTION:** Jim Johnson moved, seconded by Frederick Franklin, to reaffirm the denial for licensure of Joseph G. Fochs. Jim Johnson and Frank Probst did not vote. Motion carried unanimously.

**CLAYTON C. HACKBARTH**

**MOTION:** Sharon Hamilton moved, seconded by Romey Jungers, to deny the application for licensure of Clayton C. Hackbarth. Motion carried unanimously.

**Applications Reviewed by Staff**

The following applications for public accounting were issued a credential based upon Staff Delegation. Applicants applied based on examination, transfer of credit from another state (identified by #) and endorsement of license from another state (identified by \*)

**MOTION:** Jim Johnson moved, seconded by Sharon Hamilton, to ratify the applicants approved by the department. Motion carried unanimously.

**FOR REGISTRATION AS A CERTIFIED PUBLIC ACCOUNTANT**

1. Approved – 38

BEILKE-SKOU, JAMES M 10/24/2000  
BERGET, CORY L 10/24/2000  
CARTER, JASON J 11/28/2000  
CLARK, LISA T 11/07/2000  
DEROSSO, GINA M 11/02/2000  
DREXLER, CARRIE L 11/02/2000  
FELTES, BRIAN J \* 11/02/2000  
EGGHART, EUNJOO K\* 11/13/2000  
JERAY, KATHERINE H 11/28/2000  
KOEPPEN, KEVIN K 10/24/2000  
KUSSOW, BRADLEY E 10/24/2000  
LAVOLD, MATTHEW S 10/16/2000  
LAMBERT, BYRON D 10/24/2000  
LEIS, ABRAHAM H 10/24/2000  
LUEPKE, KAY A 11/09/2000  
LUND, ANGIE T 10/10/2000  
MELLINGER, KATHRYN L 10/24/2000  
MERCER, ERIC J\* 11/14/2000  
MEYER, SUSAN M 10/24/2000  
MEYER, TODD R 10/12/2000

MILROY, SCOT A \* 10/12/2000  
PARKS, WESLEY A 10/16/2000  
PITSCH, PHILIP L \* 11/07/2000  
RADIES, RICK R 11/02/2000  
RETZLAFF, MICHELLE A 11/02/2000  
SCARINCE, KENNETH W 11/22/2000  
SCHMIDT, HEATHER D 10/2000  
SCHMITZ, NATHAN J\* 11/07/2000  
SCOTT, JILL M 11/02/2000  
SEILER, DENISE L 11/16/2000  
STANIAK, ANTHONY C 10/24/2000  
STITGEN, BRIDGET M 11/16/2000  
TOMCZUK, LACEY M 11/07/2000  
VEISMAN, YELENA 11/02/2000  
VERMEER, JAIME A 11/02/2000  
WALDERA, ADAM J 11/16/2000  
WEADICK, BRENDA G\* 11/07/1000  
WILLIAMS, JEAN M 11/02/2000

**ADJOURNMENT**

**MOTION:** Sharon Hamilton moved, seconded by Jim Johnson, to adjourn the meeting at 12:35 p.m. Motion carried unanimously.